

1
2 An act relating to ad valorem tax assessment;
3 amending s. 193.461, F.S.; specifying the types
4 of additional use factors that the property
5 appraiser may consider in assessing
6 agricultural land; providing that the property
7 appraiser, when utilizing the income
8 methodology approach, shall rely on 5-year
9 moving average data for assessment; providing
10 an effective date.

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12 WHEREAS, it has been the declared policy of this state
13 to conserve and protect and to encourage the development and
14 improvement of its agricultural lands for the production of
15 food and other agricultural products, and

16 WHEREAS, the Legislature declares that Florida's
17 economic and environmental future is enhanced by a tax policy
18 which encourages sustainable agricultural use of its lands,
19 and

20 WHEREAS, s. 4(a), Art. VII of the State Constitution
21 provides that agricultural land may be classified by general
22 law and assessed solely on the basis of character or use, and

23 WHEREAS, to assist in implementing such policies, the
24 Legislature, pursuant to the State Constitution, has enacted
25 s. 193.461, Florida Statutes, the classified use assessment
26 law, generally known as the "Greenbelt Law," which for
27 assessment purposes values lands in bona fide agricultural use
28 according to income typically produced on such properties, and

29 WHEREAS, the Greenbelt Law discourages pressures to
30 otherwise develop said land in indiscriminate manners which
31 often result in higher costs for public services, such as

1 urban sprawl, while encouraging agricultural uses which often
2 result in wildlife habitat and other benefits of green space,
3 and

4 WHEREAS, two of Florida's District Courts of Appeal
5 have made rulings which have resulted in unpredictable upturns
6 and downturns in lawful Greenbelt assessments by county
7 property appraisers, resulting in Florida's agricultural
8 community requesting legislative relief, and

9 WHEREAS, the Legislature recognizes that agricultural
10 commodities are grown under potentially severe and
11 catastrophic conditions due to weather, invasive pests and
12 disease, world market conditions, and other factors beyond the
13 grower's control, and that these situations affect the value
14 of the land where these commodities are grown, and

15 WHEREAS, value determinations made by property
16 appraisers on agricultural lands should include typical risks
17 present to the respective agricultural uses, and

18 WHEREAS, it is the intent of the Legislature that the
19 property appraiser shall be able to use, when appropriate,
20 data which is reflective of the typical risks present in
21 standard practices of agricultural use and production, and

22 WHEREAS, the Commissioner of Agriculture appointed a
23 Greenbelt advisory task force, which included representatives
24 from the agricultural community, county property appraisers,
25 and the Department of Revenue, which examined the entire
26 Greenbelt Law and recommended only one amendment, that being a
27 unanimous recommendation for the use of a 5-year moving
28 average to calculate agricultural assessments, NOW, THEREFORE,

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30 Be It Enacted by the Legislature of the State of Florida:

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1 Section 1. Subsection (6) of section 193.461, Florida
2 Statutes, is amended to read:

3 193.461 Agricultural lands; classification and
4 assessment.--

5 (6)(a) In years in which proper application for
6 agricultural assessment has been made and granted pursuant to
7 this section, the assessment of land shall be based solely on
8 its agricultural use. The property appraiser shall consider
9 the following use factors only:

10 1. The quantity and size of the property;

11 2. The condition of the property;

12 3. The present market value of the property as
13 agricultural land;

14 4. The income produced by the property;

15 5. The productivity of land in its present use;

16 6. The economic merchantability of the agricultural
17 product; and

18 7. Such other agricultural factors as may from time to
19 time become applicable, which are reflective of the standard
20 present practices of agricultural use and production.

21 (b) Notwithstanding any provision relating to annual
22 assessment found in s. 192.042, the property appraiser shall
23 rely on 5-year moving average data when utilizing the income
24 methodology approach in an assessment of property used for
25 agricultural purposes.

26 ~~(c)(b)~~ In years in which proper application for
27 agricultural assessment has not been made, the land shall be
28 assessed under the provisions of s. 193.011.

29 Section 2. This act shall take effect upon becoming a
30 law, and shall first apply to assessments effective January 1,
31 1999.